

Message Text

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PAGE 01 STATE 001087

60

ORIGIN TRSE-00

INFO OCT-01 ARA-06 ISO-00 EB-07 L-03 CAB-02 CIAE-00

COME-00 DODE-00 DOTE-00 INR-07 NSAE-00 FAA-00 /026 R

"6615

DRAFTED BY TRSY:OS:ITC D.S. FOSTER

APPROVED BY EB/IFD/OMA:R. RYAN

EB/IFD/9-: M. MINNIES

L/T: J. BOYD(INFO)

ARA/BC: R. HECHTMAN

----- 095730

P 022323Z JAN 76

FM SECSTATE WASHDC

TO AMEMBASSY SANTIAGO PRIORITY

LIMITED OFFICIAL USE STATE 001087

E.O. 11652: N/A

TAGS: EFIN

SUBJECT: CIVAIR - RECIPROCAL TAX EXEMPTION AGREEMENT

REF:A. STATE 285865

B. SANTIAGO 866

THIS IS TO CONFIRM, AS FOSTER OF TREASURY TOLD
FITZGERALD BY TELEPHONE DECEMBER 29:

1. RECOMMENDATION IN REFTELB WOULD BE CONTRARY
TO INTERNAL REVENUE CODE SECTION 883 (A)(2) WHICH
REQUIRES FOREIGN COUNTRY TO EXEMPT BOTH INDIVIDUALS AND
CORPORATIONS DURING THE RELEVANT PERIOD.

2. UNDER THE CIRCUMSTANCES DESCRIBED IN REFTEL
B, IT WOULD BE ACCEPTABLE TO EXCHANGE NOTES IN FORM
INDICATED IN REFTEL A BUT WITH DATE CHANGED TO
JANUARY31, 1976, PROVIDED NOTES ARE EXCHANGED BEFORE
JANUARY1, 1976. NOTE THAT NEW DECREE LAW COVERING
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INDIVIDUALS MUST BE RETROACTIVE TO JANUARY 1, 1975.

INGERSOLL

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: CIVIL AVIATION, TAX AGREEMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 02 JAN 1976
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: morefirh
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1976STATE001087
Document Source: CORE
Document Unique ID: 00
Drafter: OS:ITC D.S. FOSTER
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Film Number: D760001-1111
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1976/newtext/t19760189/aaaadbem.tel
Line Count: 62
Locator: TEXT ON-LINE, ON MICROFILM
Office: ORIGIN TRSE
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 75 STATE 285865
Review Action: RELEASED, APPROVED
Review Authority: morefirh
Review Comment: n/a
Review Content Flags:
Review Date: 13 JUL 2004
Review Event:
Review Exemptions: n/a
Review History: RELEASED <13 JUL 2004 by morefirh>; RELEASED <13 JUL 2004 by coburnhl>; APPROVED <13 JUL 2004 by morefirh>
Review Markings:

Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
04 MAY 2006

Review Media Identifier:
Review Referrals: n/a
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
Secure: OPEN
Status: NATIVE
Subject: CIVAIR - RECIPROCAL TAX EXEMPTION AGREEMENT
TAGS: EFIN, EAIR, CI, US
To: SANTIAGO
Type: TE
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 04 MAY 2006